



Renewable energy policy database and support – RES-LEGAL EUROPE

National profile: Netherlands

Client: DG Energy

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TABLE OF CONTENTS

RES-E SUPPORT SCHEMES	4
<i>Summary of support schemes</i>	<i>5</i>
<i>Basic information on legal sources</i>	<i>7</i>
<i>Further information</i>	<i>14</i>
<i>Support schemes</i>	<i>15</i>
RES-E GRID ISSUES.....	39
<i>Overview</i>	<i>39</i>
<i>Basic information on legal sources</i>	<i>40</i>
<i>Further information</i>	<i>42</i>
<i>Grid issues.....</i>	<i>43</i>
RES-H&C SUPPORT SCHEMES	51
<i>Summary of support schemes</i>	<i>51</i>
<i>Basic information on legal sources</i>	<i>52</i>
<i>Further information</i>	<i>56</i>
<i>Support schemes</i>	<i>57</i>
RES-T SUPPORT SCHEMES	78
<i>Summary of support schemes</i>	<i>78</i>
<i>Basic information on legal sources</i>	<i>79</i>
<i>Further information</i>	<i>82</i>
<i>Support schemes</i>	<i>83</i>
POLICIES	89
<i>Summary of policies</i>	<i>89</i>
<i>Basic information on legal sources</i>	<i>90</i>
<i>Further information</i>	<i>92</i>
<i>Policy categories.....</i>	<i>93</i>



The Netherlands – summary text

In the Netherlands the main support instrument for renewable energy is the SDE+ premium feed-in scheme. This support scheme promotes renewable energy sources used for both electricity and heating purposes. It encompasses a system of phased admission with escalating base tariffs, which favours the low cost RES options.

Access of electricity from renewable energy sources to the grid shall be granted according to the principle of non-discrimination. Grid operators are generally obliged to develop the grid to provide sufficient capacity for the access and transmission of electricity.

RES-E support schemes

Summary of support schemes

Overview	In the Netherlands, electricity from renewable energy sources is promoted mainly through a premium tariff (premiums on top of the wholesale price). Furthermore, RES-E is promoted through investment subsidy for PV installations, net-metering and tax benefits.
Summary of support system	<ul style="list-style-type: none"> • Premium tariff. The Netherlands have introduced a premium tariff (premiums on top of the wholesale price) to promote the generation of electricity from renewable energy sources. • Tax regulation mechanisms. Generators of electricity from renewable energy sources that use the electricity they consume (own consumption clause) may be exempt from the tax levied on electricity consumption (Energy tax). Moreover, enterprises are eligible for a tax credit (EIA - Energy Investment Allowance) for investments in renewable energy plants. • Loans. Investors in RES-E projects (excluding biomass and biogas) are eligible for a reduction of the interest rate on the basis of a Green project declaration. • Investment subsidy for PV installations for private households. • Net-metering of electricity produced and fed-in to the grid through a small scale connection ($\leq 3 \cdot 80A$).
Technologies	In the Netherlands, all technologies are eligible for at least one support scheme. However, each support scheme has a different focus.
Statutory provisions	<ul style="list-style-type: none"> • Electricity Act (Elektriciteitswet 1998 – general law on electricity) • Wet IB 2001 (Wet van 11 mei 2000 tot vaststelling van de Wet inkomstenbelasting 2001 – Income Tax Act) • WBM (Wet Belastingen op Milieugrondslag – Act on the Environmental Protection Tax) • RGO (Regeling garanties van oorsprong voor duurzame elektriciteit – Regulation on Guarantees of Origin for Renewable Electricity) • SDE + (Besluit stimulering duurzame energieproductie –Renewable Energy Production Incentive Scheme)



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	<ul style="list-style-type: none">• RAC 2012 (Regeling aanwijzing categorieën duurzame energieproductie 2012 – Regulation designating sustainable energy production categories)• Energy List 2012 (Energie lijst 2012)• SEI (Subsidieregeling energie en innovatie) - Regulation for subsidies for energy and innovation• ROS 2012 (Regeling openstelling en subsidieplafonds EZ 2012) - Regulation for the publication and budget caps of subsidy programmes funded by the Ministry of Economic Affairs.• BRTVE (Beleidsregel redelijke terugleververgoedingen vergunninghouders elektriciteit) - Regulation for reasonable remuneration electricity• RGP 2010 (Regeling Groenprojecten 2010) - Regulation Green Projects 2010
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Basic information on legal sources

Name of legal source (original language)	Elektriciteitswet 1998	Wet inkomstenbelasting 2001	Wet belastingen op milieugrondslag
Full name			
Name (English)	Electricity Act	Act on the Income Tax	Act on the Environmental Protection Tax
Abbreviated form	Electricity Act	Wet IB 2001	WBM
Entry into force	02.07.1998	01.01.2001	01.01.1995
Last amended on	01.01.2012	19.05.2011	01.07.2011
Future amendments			
Purpose	Regulating the generation, transmission and sale of electricity.	Regulating the income tax	Introduction of an environmental protection tax, among other things on energy consumption. The act aims to reduce energy consumption and carbon dioxide emissions.
Relevance for renewable energy	The act introduces bonuses for the generation of electricity from renewable sources (SDE scheme). Furthermore, it is the legal basis for	The act introduces a tax credit on investments in renewable energy, the EIA (Energy Investment Allowance or Energie-	The act introduces tax exemption for generators of electricity from renewable sources who consume the electricity they



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	legislation on the issue of certificates of origin for renewable energy.	investeringsaftrek).	generate (own consumption clause).
Link to full text of legal source (original language)	http://wetten.overheid.nl/BWBR0009755/geldigheidsdatum_17-11-2011	http://wetten.overheid.nl/BWBR0011353/geldigheidsdatum_30-06-2011	http://wetten.overheid.nl/BWBR0007168/geldigheidsdatum_19-07-2011#HoofdstukV706845
Link to full text of legal source (English)	http://www.dte.nl/engels/electricity/index.asp Please note: The English translation is not up to date.		



RES-LEGAL EUROPE – National Profile Netherlands



Name of legal source (original language)	Regeling garanties van oorsprong voor duurzame elektriciteit	Regeling aanwijzing categorieën duurzame energieproductie 2012	Besluit stimulering duurzame energieproductie 2007
Full name			
Name (English)	Regulation on Guarantees of Origin for Renewable Electricity	Regulation designating sustainable energy production categories	Renewable Energy Production Incentive Scheme 2007
Abbreviated form	RGO	RAC 2012	SDE+
Entry into force	01.01.2004	15.03.2012	16.10.2007
Last amended on	01.07.2011		22.02.2012
Future amendments			
Purpose	This regulation provides rules for the issue of certificates of origin for electricity from renewable sources.	This regulation provides information on the different renewable energy generation technologies and on the calculation of subsidies under the SDE+ scheme.	The SDE+ scheme grants a premium to the producers of renewable energy to compensate for the difference between the wholesale price of electricity, heat or gas and the corresponding price of electricity, heat or green gas from renewable sources.
Relevance for renewable energy	The regulation applies to renewable energy only.		



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Link to full text of legal source (original language)	http://wetten.overheid.nl/BWBR0016021/geldigheidsdatum_20-07-2011	http://wetten.overheid.nl/BWBR0031291/geldigheidsdatum_15-03-2012	http://wetten.overheid.nl/BWBR0022735/geldigheidsdatum_03-07-2012
Link to full text of legal source (English)	http://ec.europa.eu/energy/res/legislation/doc/electricity/member_states/nl_2003_regulation_2003_12_08_en.pdf The English translation does not provide information on the latest amendment of the Act.		



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Name of legal source (original language)	Subsidieregeling energie en innovatie	Regeling openstelling en subsidieplafonds EZ 2012	Beleidsregel redelijke terugleververgoedingen vergunninghouders elektriciteit
Full name			
Name (English)	Regulation for subsidies for energy and innovation	Regulation for the publication and budget caps of subsidy programmes funded by the Ministry of Economic Affairs.	Regulation for reasonable remuneration for electricity
Abbreviated form	SEI	ROS 2012	BRTVE
Entry into force	10.12.2009		
Last amended on	15.06.2012	15.06.2012	
Future amendments			
Purpose	This regulation sets the rules for subsidies on projects on energy and innovation.	This regulation sets the publication and budget caps of subsidy programmes funded by Ministry of Economic Affairs.	Defines the height of the minimal remuneration for electricity fed-into the grid by a small scale client.
Relevance for renewable energy	This regulation sets the rules for subsidies for a broad range of energy innovations	This regulation sets the publication and budget caps for subsidy programmes on renewable energy of the Ministry of Economic Affairs.	This regulation sets the minimal remuneration for electricity fed-into the grid by small scale clients when exceeding 5000 kWh.



RES-LEGAL EUROPE – National Profile Netherlands



Link to full text of legal source (original language)	http://wetten.overheid.nl/BWBR0026952/Opschrift/geldigheidsdatum_20-06-2012 At the present date the source did not contain information on the latest amendment, which can be found here: https://www.officielebekendmakingen.nl/stcrt-2012-12546.html	http://wetten.overheid.nl/BWBR0030873/geldigheidsdatum_05-03-2012#Artikel1 At the present date the source did not contain information on the latest amendment, which can be found here: https://www.officielebekendmakingen.nl/stcrt-2012-12546.html	http://www.nma.nl/images/102252-1_Beleidsregel_Redelijke_Terugleververgoedingen22-148715.pdf
Link to full text of legal source (English)			



RES-LEGAL EUROPE – National Profile Netherlands



Name of legal source (original language)	Regeling Groenprojecten 2010	Energielijst 2012
Full name		Energie en Bedrijven - Energielijst 2012
Name (English)	Regulation Green Projects 2010	Energy List 2012
Abbreviated form	RGP 2010	Energy List 2012
Entry into force	30.03.2010	25.05.2012
Last amended on	04.08.2010	
Future amendments		At the beginning of every year
Purpose	On the basis of RGP 2010 projects can be granted a green project declaration, which entitles the project to a beneficial interest rate	This list is updated annually and describes eligible investments for the EIA scheme in detail.
Relevance for renewable energy	Some forms of RES are eligible for the green project declaration	The list also describes eligible investments in the field of renewable energy.
Link to full text of legal source (original language)	http://wetten.overheid.nl/BWBR0027439/geldigheidsdatum_21-03-2011/informatie	http://regelingen.agentschapnl.nl/sites/default/files/bijlagen/Energie%20en%20Bedrijven%20-%20Energielijst%202011.pdf
Link to full text of legal source (English)		



Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministerie van Economische Zaken Ministry of Economic Affairs	http://www.rijksoverheid.nl/ministeries/ez		+31 703 798 911	
Agentschap NL - Dutch Energy Agency	http://www.agentschapnl.nl/		+31 88 602 50 00	
Belastingdienst – Dutch Tax Authority	http://www.belastingdienst.nl/		+31 800 0543	
Energy research Centre of the Netherlands (ECN)	http://www.ecn.nl/		+31 224 56 4949	



Support schemes

Subsidy

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> SEI ROS 2012 	
Contact Authority	AgentschapNL	
Summary	<p>The investment subsidy are granted to households for PV installations with a capacity > 0.6 kWp to be installed on a real estate or house boat which will not be connected the electricity grid through a connection with a throughput value larger than 3*80A.(§3.11, par. 3.11.1, 3.11.2 and 3.11.6 (g), SEI) Applications for subsidy can be made from 2 July 2012 until 28 December 2012. The total budget available is € 21.55 million (Article 1, 5.16 ROS 2012).</p>	
Eligible technologies	General information	
	Wind energy	
	Solar energy	PV is eligible
	Geothermal energy	
	Biogas	
	Hydro-power	
	Biomass	
Amount	For installations with a peak capacity ≤ 3.5 kWp: 15% of the investment, but not more than € 650 per installation is	



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	<p>subsidised. (§3.11, par.3.11.3 (1) SEI).</p> <p>For installations with a peak capacity > 3.5 kWp: 15% of the investment costs divided by the peak capacity and subsequently multiplied by a factor 3.5, but not more than € 650 per installation is subsidised. (§ 3.11, par. 3.11.3. (2), SEI)</p>	
Addressees	<p>Entitled party. Private individuals who purchase a PV installation to be installed on a real estate or house boat (§ 3.11, par. 3.11.2 SEI)</p> <p>Obligated party. The Dutch energy agency, Agentschap NL, is obligated to provide subsidies.</p>	
Procedure	Process flow	Households have to apply for subsidy through AgentschapNL. Only one installation per address is eligible for subsidy. A signed contract for the realisation of the installation should be included dated 2 July 2012 or later. The installation should be realized within 6 months after the subsidy has been granted (art. 3.11.6 ROS 2012)
	Competent authority	The Dutch Energy Agency, AgentschapNL.
Flexibility mechanism		
Distribution of costs	State	The subsidy is paid from the state budget.
	Consumers	
	Plant operator	
	Grid operator	



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	European Union	
	Distribution mechanism	



Loan

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> RGP 2010 	
Contact Authority	<ul style="list-style-type: none"> Dienst Regelingen (Ministry of Economic Affairs) NL Milieu en Leefomgeving (AgentschapNL) 	
Summary	<p>A tax benefit exists for consumers who invest or put their savings in a green fund. This enables the banks to offer loans at lower interest rates to 'green' projects. For a project to qualify for such a loan it should apply for a declaration on the basis of the Regulation Green Projects 2010. In general projects, which positively affect the environment, can apply for this declaration. In general the green project declaration for the eligible RES-E technologies, is valid for 10 years except for solar PV for which it is valid for 15 years (art. 6 (1)(b)&(c), RGP 2010).</p>	
Eligible technologies	General information	All RES-E technologies except biomass and biogas are eligible.
	Wind energy	Wind energy is eligible (art. 2(f)(2), RGP 2010)
	Solar energy	PV is eligible (art. 2(f)(3), RGP 2010)
	Geothermal energy	Eligible (art. 2(f)(5), RGP 2010)
	Biogas	
	Hydro-power	Hydropower is eligible (art. 2(f)(6), RGP 2010)
	Biomass	
Amount	<p>In practice the declaration on the basis RGP 2010 will result in a reduction of the interest rate on the order of 1%.</p>	



Addressees	Entitled party: Any investor in 'green' projects, which on the basis of RGP 2010 are entitled to a declaration stating that the project qualifies for the label green project.	
Procedure	Process flow	<ul style="list-style-type: none"> • The investor applies for a loan on the basis of RGP 2010 at a bank which manages a green fund • The bank applies for a green project declaration at the 'Dienst Regelingen' or 'AgentschapNL - NL Milieu en Leefomgeving' • The 'Dienst Regelingen' or 'AgentschapNL - NL Milieu en Leefomgeving' reviews the application on behalf of the Minister of I&M • The declaration will be granted by the reviewing agency to the bank and the investor • Now, the bank can offer the loan at a reduced interest rate
	Competent authority	'Dienst Regelingen' and 'AgentschapNL - NL Milieu en Leefomgeving'
Flexibility mechanism		
Distribution of costs	State	State receives less income from capital and income tax.
	Consumers	
	Plant operator	
	Grid operator	



RES-LEGAL EUROPE – National Profile Netherlands



	European Union	
	Distribution mechanism	



Premium tariff (SDE+)

<p>Abbreviated form of legal source(s)</p>	<ul style="list-style-type: none"> • SDE+ • RAC 2012 • RGO 	
<p>Contact Authority</p>	<p>AgentschapNL</p>	
<p>Summary</p>	<p>The SDE+ scheme grants a premium on top of the market price to the producers of renewable energy in order to compensate for the difference between the wholesale price of electricity from fossil sources and the price of electricity from renewable sources. The premium is paid for a period of up to 15 years. The support is made available in 5 stages and is allocated on a 'first come, first serve' basis. The amount of the tariff increases with each stage, but since there is only one budget for the whole support scheme foreseen, applicants applying at a later stage run the risk of being rejected due to a lack of funds. In general, the SDE+ scheme gives an advantage to those applying for lower tariffs and at an early stage of the allocation process. The maximum base rate eligible under the SDE+ scheme corresponds to the maximum base rate in phase 5.</p>	
<p>Eligible technologies</p>	<p>General information</p>	<p>In general, all renewable energy sources are eligible for the scheme. The support is made available in 5 stages. The eligible technologies differ at each stage.</p> <p>RAC 2012 describes the eligible technology categories (landfill and sewage gas, hydro energy, biomass, onshore wind). There is also an open ("free") category which comprises technologies that require higher funding (PV, offshore wind, geothermal energy).</p> <p>As confirmed by the Dutch energy agency, all installations shall be completed and put into operation within 4 years after the application</p>



		for support was granted, except for offshore wind plants located in national waters, which shall be completed within 5 years. The premium tariff will be paid once the installation goes into operation.
	Wind energy	<p>Eligible.</p> <p>Onshore wind: Eligible within a specific category (§ 3.3 RAC 2012). Installations ≤ 6 MW: Premium may be awarded for a maximum of 1760 full load hours per year (art. 16 (a) in conjunction with art. 14 (1) (a) RAC 2012). Since 2012 there is an additional category for 2120 full load hours per year (art. 16 (b) in conjunction with art. 14 (1) (b) RAC 2012)</p> <p>Installations greater than or equal to 6 MW: Funding is provided for a maximum of 2400 full load hours per year (art. 16 (c) in conjunction with art. 14 (1) (c) RAC 2012).</p> <p>Offshore wind (in national waters and in the sea): Eligible</p> <p>Offshore in national waters can apply for support for a maximum of 2480 full load hours per year. (§ 3.4. art. 19-22 RAC 2012);</p> <p>Offshore wind in the sea falls in the open category, funding is provided for a maximum of 3200 full load hours per year. (§ 3.5.1.1, art. 24-26 RAC 2012).</p>
	Solar energy	<p>Eligible. PV is eligible within the open category (§ 3.5.1.2 RAC 2011). Only PV installations with a capacity greater than or equal to 15 kWp are eligible, the minimum throughput value of the connection to the electricity grid is 3*80A. Funding is provided for a maximum of 1000</p>



		full load hours per year (art. 30 in conjunction with art. 28 (1) RAC 2011).
	Geothermal energy	Eligible only in CHP plants. Eligible within the open category (§ 3.6.1.6 RAC 2011). Installations are eligible only if the drilling depth is at least 500 metres and the nominal electrical capacity is at least 5% of the sum of the nominal heat and electrical capacities (art. 86 (1) RAC 2012). Funding is provided for a maximum of 4667 full load hours per year (art. 88 in conjunction with art. 86 (1) RAC 2012).
	Biogas	<p>Eligible.</p> <p>Biogas: Only installations for combined heat and power with an nominal electrical capacity of at least 30% of the total nominal capacity are eligible . Installations can be stand-alone (§ 5.9 RAC 2012) or part of a hub (§ 4.2 art. 54 (c and d), RAC 2012)..</p> <p>Stand-alone plants: Plants are eligible for support of a maximum of 5732 full load hours per year if they use combustion of biogas from the (co-)fermentation of animal manure (art. 113 (b) in conjunction with art. 111 (1) (b) RAC 2012). For the combustion of biogas from the fermentation of other substances a maximum of 5739 full load hours per year applies (art. 113 (a) in conjunction with art. 111 (1) (a) RAC 2012).</p> <p>Hub plants: Plants are eligible for support of a maximum of 5935 full load hours per year in case of combustion of biogas from the (co-)fermentation of animal manure or from the fermentation of other substances (art. 56 (b) in conjunction with art. 54 (1) (c and d) RAC 2012).</p>



		2012).
		Sewage gas: Eligible within a specific category (§ 3.2. RAC 2012). Electricity is eligible if generated from sewage gas using thermal pressure hydrolysis (Article 9 (1) RAC 2012). Funding is provided for a maximum of 5739 full load hours per year (art. 11 in conjunction with art. 9 (1) RAC 2012).
	Hydro-power	<p>Eligible within a specific category (§ 3.1. RAC 2012). In order to be eligible, plants shall have a head height of at least 50 cm (art. 4 (1) (a) RAC 2012). Plants whose head height is 50 cm to 5 m are eligible for support for 7000 full load hours per year (art. 6 (a) in conjunction with art. 4 (1) (a) RAC 2012). Plants with a head height of ≥ 5 m are eligible for support for up to 4800 full load hours per year (art. 18 (b) in conjunction with art. 4 (1) (b) RAC 2012).</p> <p>Free running hydropower: Eligible in the open category for installations with a head height ≤ 50 cm which uses free running water which has not been pumped specifically for the purpose of electricity production. (§ 3.5.1.4., RAC 2012) The maximum number of full load hours per year is 2800. (art. 38 in conjunction with art. 36(1) RAC 2012)</p> <p>Osmosis: Eligible in the open category. (§3.5.1.3, art. 32 (1), RAC 2012)</p>
	Biomass	Eligible. Installations for the combined heat and power production from thermal conversion of solid or liquid biomass as in NTA



		<p>8003:2008 (Dutch Technical Agreement) with the exemption of the biomass categories: 100,150, 170-179 and 550-559.</p> <p>Plants with nominal electrical capacity (P_e) less than or equal to 10 MW: Eligible within a specific category (§ 5.8 RAC 2012). Eligibility applies to plants that generate electricity and heat from thermal conversion of solid or liquid biomass and have a capacity of less than or equal to 10 MW; nominal electrical capacity should correspond to at least 6% of the total nominal capacity (art. 106 (2) RAC 2012). Funding is provided for a maximum of 4241 full load hours per year (art. 108(b) in conjunction with art. 106 (2) RAC 2012).</p> <p>10 MW < P_e ≤ 100 MW: Eligible within a specific category (§ 5.8 RAC 2012). Eligibility applies to plants that generate electricity from thermal conversion of liquid biomass and have a nominal electrical capacity larger than 10 MW and smaller than or equal to 100 MW (art. 106(1) RAC 2012). The nominal electrical capacity should be at least 10% of the total nominal capacity. Funding is provided for a maximum of 6351 full load hours per year (art. 108(a) in conjunction with art. 106 (1) RAC 2012).</p>
Amount	General information	The amount of support is different for each renewable energy generation technology. The maximum basic premium and the level of funding awarded in each of the 5 stages differ according to the technology and the plant size. The support levels for 2012 have been published in the RAC 2012.
	Wind energy	<p>Onshore:</p> <p>Max. 1760 FLH: Stage 1: €ct 8.8 per kWh, stage 2: €ct 11.3 per kWh,</p>



		<p>stage 3: €ct 12.0 per kWh.</p> <p>Max. 2120 FLH: Stage 1: €ct 8.8 per kWh, stage 2: €ct 10.6 per kWh.</p> <p>Offshore:</p> <p>In National waters: Stage 1: €ct 8.8 per kWh, stage 2: €ct 11.3 per kWh, stage 3: €ct 13.8 per kWh, stage 4: €ct 15.4 per kWh</p> <p>At sea: Stage 1: Stage 1: €ct 8.8 per kWh, stage 2: €ct 11.3 per kWh, stage 3: €ct 13.8 per kWh, stage 4: €ct 16.3 per kWh, stage 5: €ct 18.8 per kWh</p>
	Solar energy	<p>Stage 1: €ct 7 per kWh, stage 2: €ct 9 per kWh, stage 3: €ct 11 per kWh, stage 4: €ct 13 per kWh, stage 5: €ct 15 per kWh</p>
	Geothermal energy	<p>Stage 1: € 18.9 per GJ</p>
	Biogas	<p>Biogas:</p> <p>Stand-alone: (Co)fermentation of animal waste:</p> <p>Stage 1: € 19.444 per GJ, stage 2: € 25.000 per GJ, stage 3: € 30.556 per GJ, stage 4: € 30.8 per GJ</p> <p>Fermentation of other substances:</p> <p>Stage 1: € 19.444 per GJ, stage 2: € 25.000 per GJ, stage 3: € 27.3 per GJ</p> <p>Hubs: (Co)fermentation of animal waste: Stage 1: € 19.444 per GJ, stage 2: € 22.5 per GJ</p> <p>Fermentation of other substances: Stage 1: € 19.2 per GJ</p>



		Sewage gas: Stages 1: €ct 7 per kWh, stage 2: €ct 9 per kWh, stage 3: €ct 9,6 per kWh
	Hydro-power	Head height from 50 cm to 5 m: Stage 1: €ct 7 per kWh, stage 2: €ct 9 per kWh, stages 3 €ct 11 per kWh and stage 4: €ct 11.8 per kWh Head height greater than or equal to 5 m: Stages 1: €ct 7 per kWh, stage 2: 7.1 €ct/kWh. Free running hydropower: Stage 1: €ct 7 per kWh, stage 2: €ct 9 per kWh, stage 3: €ct 11 per kWh, stage 4: €ct 13 per kWh, stage 5: €ct 15 per kWh Osmosis: Stage 1: €ct 7 per kWh, stage 2: €ct 9 per kWh, stage 3: €ct 11 per kWh, stage 4: €ct 13 per kWh, stage 5: €ct 15 per kWh
	Biomass	Plants with nominal electrical capacity less than or equal to 10 MW: Stage 1: € 19.444 per GJ, stage 2: € 25.000 per GJ, stage 3: € 30.556 per GJ, stage 4: € 36.111 per GJ, stage 5: € 38.2 per GJ. 10 MW < P_e ≤ 100 MW: Stage 1: € 19.444 per GJ, stage 2: € 22.2 per GJ
Degression	General information	The base tariffs for the different categories of technologies are set on annual basis by the Minister of Economic Affairs. The base tariffs should reflect the generation costs for the specific technologies. (art. 11 (1 and 2) SDE).



	Wind energy	
	Solar energy	
	Geothermal energy	
	Biogas	
	Hydro-power	
	Biomass	
Cap	<p>The scheme's budget was capped at € 1700 million for the period from 13 March 2012 to 27 December 2012 (art. 2 (1) RAC 2012). The available funds are divided over the eligible projects on a “first come, first serve” basis.</p> <p>For the maximum number of eligible full load hours per year look in specific technology field under the eligible technologies.</p>	
Eligibility period	<p>Premium is paid for a period of 15 years starting at the date of commissioning of the plant in question (art. 7 SDE in conjunction with artt. 5 (1), 15 (1), 20 (1), 25 (1), 29 (1), 33(1)37 (1), 87 (1) RAC 2012). Support for the generation of biomass and biogas (and sewage gas), however, is paid for a period of up to 12 years (art. 7 SDE in conjunction with artt. 10 (1), 55 (1), 107 (1), 112 (1) RAC 2012).</p>	
Addressees	<p>Entitled party. Every generator is eligible for premium tariff, e.g. private individuals, companies and institutions that generate electricity from renewable sources (art. 8 par. 1 SDE).</p> <p>Obligated party. The Dutch energy agency, Agentschap NL, is obligated to provide support.</p>	
Procedure	Process flow	<p>In order to receive a premium tariff under the SDE+, a generator must apply (online) to the Dutch energy agency, Agentschap NL, between 13 March 2012 and 27 December 2012 (art. 2 (1) RAC 2012). There</p>



		<p>are different stages (see below) for the specific categories and the open category.</p> <p>Applicants may submit only one application per address on which the plant is planned to be installed per category (art. 2 (3) RAC 2012).</p> <p>According to information from the Dutch energy agency, applications are processed in order of receipt. The energy agency will decide on an application, i.e. on the award of a premium tariff, within three months.</p> <p>Premium tariff under the SDE+ scheme is awarded only under the condition that the applicant presents certificates of origin to the Dutch energy agency to prove that the electricity offered was generated from renewable sources (art. 1 (1) (x) Energy Act; art. 5 RGO).</p> <p>The following stages were set for the specific categories: Stage 1: 13 March 2012 – 1 May 2012 (17:00) Stage 2: 1 May 2012 – 18 June 2012 (17:00) Stage 3: 18 June 2012 – 3 September 2012 (17:00) Stage 4: 3 September 2012 – 5 November 2012 (17:00) Stage 5: 5 November 2012 – 27 December 2012 (17:00)</p> <p>These application dates apply also for the open categories related to the particular stages.</p>
	<p>Competent authority</p>	<p>The Dutch energy agency – Agentschap NL</p>



RES-LEGAL EUROPE – National Profile Netherlands



		Certificates of origin are issued, in line with the regulations specified in the RGO, and examined by CertiQ, an independent body for the issue of certificates of origin in the Netherlands.
Flexibility Mechanism		
Distribution of costs	State	Costs are covered by the state budget. The Ministry of Economic Affairs has provided funds of € 1700 million for the SDE+ 2012 scheme (art. 2 (1) RAC 2012).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Net-Metering

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Electricity Act • WBM • BRTVE 	
Contact Authority	Belastingdienst	
Summary	<p>Net-metering applies to clients who are at the same time producer of electricity, which are connected to the electricity grid through a connection with a throughput value smaller than or equal to 3*80A. Energy companies are obliged to apply net-metering over a maximum of 5000 kWh (art. 95(a) and (c) in conjunction with art. 31(c) Electricity Act). If the clients feed-in more electricity, energy companies are obliged to pay a reasonable remuneration. (art. 95 (c) Electricity Act, BRTVE) For small scale clients, energy taxes only apply to the net electricity consumption, defined as the difference between electricity obtained from and fed-in to the grid (art. 50 (1) and (2) WBM).</p>	
Eligible technologies	General information	Net-metering applies to all technologies connected to the electricity grid through a small scale connection ($\leq 3*80A$). Generally all RES-E technologies are eligible, however in practice net-metering applies mainly to photovoltaic installations.
	Wind energy	Eligible
	Solar energy	Eligible
	Geothermal energy	Eligible
	Biogas	Eligible



RES-LEGAL EUROPE – National Profile Netherlands



	Hydro-power	Eligible
	Biomass	Eligible
Amount	The exact level of support depends on the amount of electricity fed-in the grid and the client's electricity consumption.	
Addressees	Entitled party: small scale clients Obligated party: energy companies and state (through energy tax)	
Procedure	Process flow	
	Competent authority	
Flexibility Mechanism		
Distribution of costs	State	The State's income from energy tax is reduced.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Tax regulation mechanisms I (Reduction of environmental protection tax)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> WBM 	
Contact Authority	Belastingdienst	
Summary	<p>In the Netherlands, the consumption of electricity and natural gas is subject to the Act on the Environmental Protection Tax (art. 48 (1) in conjunction with art. 50 (1) WBM). A given consumer is exempt from this tax if the electricity consumed is electricity from renewable energy sources and was generated by the consumer himself (own consumption clause) (art. 64 (1) in conjunction with art. 50 (4), (5) WBM).</p>	
Eligible technologies	General information	The exemption from tax on electricity generated for a consumer's own use generally applies to all renewable energy generation technologies.
	Wind energy	Eligible (art. 47 (i) WBM).
	Solar energy	Eligible (art. 47 (i) WBM).
	Geothermal energy	Eligible (art. 47 (i) WBM).
	Biogas	Eligible (art. 47 (i) WBM).
	Hydro-power	Eligible (art. 47 (i) WBM). In addition to traditional hydro power plants, plants generating electricity from waves and tidal flows are also eligible for tax exemption.
	Biomass	Only electricity generated from pure biomass is eligible (art. 47 (i) in



		conjunction with art. 50 (5) (a) WBM).
Amount	<p>There are several tax bands depending on the level of consumption. The amount of tax payable per 12-month period is as follows:</p> <ul style="list-style-type: none"> • Consumption of less than or equal to 10 000 kWh: € 0.1140 per kWh (art. 59 (1) (c) WBM); • Consumption from 10 000 kWh up to 50 000 kWh: € 0.0415 per kWh (art. 59 (1) (c) WBM); • Consumption from 50 000 kWh up to 10 000 000 kWh: € 0.0111 per kWh (art. 59 (1) (c) WBM); • Consumption of more than 10 000 000 kWh: € 0.0010 per kWh (for private use) and € 0.0005 per kWh (for commercial use) (art. 59 (1) (c) WBM); <p>Electricity from renewable sources is exempt from this tax if it is generated by the consumer himself (art. 64 (1) in conjunction with art. 50 (4), (5) WBM).</p>	
Addressees	Entitled party. The parties entitled to the tax credit are those generators of electricity from renewable energy sources that consume the electricity they generate (art. 64 (1) in conjunction with art. 50 (4), (5) WBM).	
Procedure	Process flow	The claim for tax exemption has to be issued against the tax office together with the tax return.
	Competent authority	
Flexibility Mechanism		
Distribution of costs	State	The tax reduction is financed from the state budget of the Netherlands.
	Consumers	
	Plant operator	



	Grid operator	
	European Union	
	Distribution mechanism	

Tax regulation mechanisms II (EIA)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Wet IB 2001 • Energy List 2012 	
Contact Authority	AgentschapNL, Belastingdienst	
Summary	<p>This tax benefit enables entrepreneurs based in the Netherlands to write off investments in renewable energy plants against tax (art. 3.42 Wet IB 2001). The eligibility criteria are extensively described in the Energy List. The level of funding depends, among other things, on the source of energy and the type of plant used. Investments of less than 450 Euros are ineligible (art. 3.45 Wet IB 2001). Furthermore, a total of at least 2,300 € (and at most 118 M€) must be invested in eligible projects within one year (art. 3.42 Wet IB 2001).</p>	
Eligible technologies	General information	Many RES-E technologies are eligible. Published by the Dutch energy agency (Agentschap NL), the Energy List provides an overview of eligible investments in renewable energy.
	Wind energy	Both onshore and offshore wind energy are eligible (Energy List 2012 no. 251103).



		<p>The maximum investment eligible for EIA:</p> <ul style="list-style-type: none"> 1) Installations > 25 kW: <ul style="list-style-type: none"> a) Wind onshore and wind offshore in national waters max. € 600 per kW b) Wind offshore max. € 1000 per kW 2) Installations ≤ 25 kW: max € 3000 per kW
	Solar energy	Only PV is eligible (Energy List 2012 no. 251102).
	Geothermal energy	Eligible (Energy List 2012 no. 250102).
	Biogas	Eligible (Energy List 2012 no. 251106; 251107).
	Hydro-power	Eligible (both traditional hydropower and free running hydropower) (Energy List 2012 no. 251108).
	Biomass	Eligible (Energy List 2012 no. 251106; 251107).
Amount	<p>The amount of tax credit may be up to 41.5% of the total investments made in renewable energy or energy-efficiency technologies within one year (art. 3.42 (3) Wet IB 2001). The eligible technologies are published in the Energy List, which is updated on an annual basis. The maximum project costs per company are € 118 million per calendar year (art. 3.42 (4) Wet IB 2001). Investments of less than 450 Euros are not eligible for the tax credit (art. 3.45 (1) (a) Wet IB 2001). The total sum of investments in eligible projects shall reach 2,300 Euros within one year (art. 3.42 (3) Wet IB 2001). The Minister of Finance may reduce the amount of tax credit or reject applications if the expenses threaten to exceed the budget provided. His decisions are published and do not affect tax credits already granted.</p>	
Addressees	<p>Entitled party. The entitled parties are enterprises that invest in renewable energy plants, energy-saving projects or technologies improving energy efficiency (art. 3.42 in conjunction with art. 3.43 Wet IB 2001). Private individuals are not entitled to tax</p>	



	benefits.	
Procedure	Process flow	As confirmed by the Dutch energy agency, tax credits are awarded according to the following procedure: 1. Application through webportal of AgentschapNL. Companies have to apply for a tax reduction to the Dutch Energy Agency, AgentschapNL. 2. Evaluation and award. The Dutch energy agency evaluates the application and – if necessary – makes inquiries to the applicant, the energy agency approves the application 3. Final decision. The tax authority has the last say, i.e. it may decide to authorise the tax credit awarded by the energy agency in full or only in part.
	Competent authority	Dutch energy agency (Agentschap NL) and the tax authority.
Flexibility Mechanism		
Distribution of costs	State	The costs arising from the tax credit scheme are borne by the state, as it receives lower tax revenue.
	Consumers	
	Plant operator	
	Grid operator	



RES-LEGAL EUROPE – National Profile Netherlands



	European Union	
	Distribution mechanism	



RES-E grid issues

Overview

Overview of grid issues	Electricity generated from renewable energy sources shall be granted access to the grid according to the general legislation on energy and according to non-discriminatory principles. Statutory law does not give priority to renewable energy.
Connection to the grid	Plant operators are contractually entitled to be connected to the grid by the grid operator. The grid operator is obliged to enter into these contracts (art. 23 par. 1 Electricity Act). There aren't any privileges for renewable energy plants, e.g. in terms of a right to priority connection.
Use of the grid	By agreement, the plant operator is entitled against the grid operator to use the grid. The grid operator is obliged to enter into a grid use agreement with the plant operator (art. 24 par. 1 Electricity Act). Electricity from renewable energy sources is not given priority e.g. in terms of a purchase obligation. The Electricity Act requires non-discriminatory access by all parties to TenneT's transmission grid (TenneT is the Dutch TSO).
Grid development	A grid use and access agreement may confer to the plant operator the right to claim the expansion of the grid if the expansion is necessary to guarantee access to or use of the grid. However, apart from rights deriving from the agreement, the plant operator is not entitled to the expansion of the grid by the grid operator. The grid operator is obliged to expand his grid according to general principles (art. 16 par. 1 letter c) Electricity Act). Renewable energy plants are not given priority.
Statutory provisions	<ul style="list-style-type: none"> Electricity Act (Elektriciteitswet 1998 – general law on electricity) Fee Code (TarievenCode Elektriciteit - Gewijzigd vastgesteld door de Raad van Bestuur van de NMa bij besluit van 24 februari 2009, nr. 102466/23 – rules on the grid use charges determined by the Governing Board of the NMa)


Basic information on legal sources

Name of legal source (original language)	Elektriciteitswet 1998	TarievenCode Elektriciteit - Gewijzigd vastgesteld door de Raad van Bestuur van de NMa bij besluit van 24 februari 2009, nr. 102466/23	
Full name			
Name (English)	Electricity Act	Fee Code	
Abbreviated form		Fee Code	
Entry into force	02.07.1998	30.09.1999	
Last amended on	01.07.2011	24.02.2009	
Future amendments	According to information from the Ministry, the Ministry tries to find a solution for the congestion management and possible priority access to renewables on the grid; a draft decision on congestion management for electricity has been submitted to the Council of State (Raad van State) and advice from the Council is expected in 2012.		



RES-LEGAL EUROPE – National Profile Netherlands



Purpose	Regulating the generation, transmission and sale of electricity.	The Fee Code defines the elements of and the method of calculation for the charges set by the authorities.	
Relevance for renewable energy	<p>This act introduces bonuses for the generation of electricity from renewable sources (SDE+ scheme).</p> <p>Furthermore, it is the legal basis for legislation on the issue of certificates of origin for renewable energy.</p>		
Link to full text of legal source (original language)	http://wetten.overheid.nl/cgi-bin/deepink/law1/title=Elektriciteitswet%201998	http://www.nma.nl/images/TarievenCode_Elektriciteit_v2402200922-157535.pdf	
Link to full text of legal source (English)			

**Further information**

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Nederlandse Mededingingsautoriteit (NMa) - The Netherlands Competition Authority	http://www.nma.nl/		+31 70 330 33 30	
TenneT TSO – Dutch transmission grid operator	http://www.tennet.nl/		+31 26 373 11 11	



Grid issues

Connection to the grid

Abbreviated form of legal sources	<ul style="list-style-type: none"> Electricity Act Fee Code 	
Contact Authority	NMa, Tennet	
Overview	<p>The Dutch grid operators are obliged to provide a connection offer to every operator of a (renewable) energy plant if the plant operator has applied for such a connection (art. 23 (1) in conjunction with art. 16 (1) (e) Electricity Act). A plant operator's contractual claim for connection by the grid operator arises when the connection agreement is concluded. The grid operator is obliged to enter into such an agreement on application (art. 23 (1) Electricity Act).</p> <p>Entitled party. Everyone, though as a rule a plant operator, is entitled to connection to the grid, if he/she has concluded an agreement on connection to the grid with the grid operator.</p> <p>Obligated party. The party obliged to establish connection to the grid is the grid operator that has concluded an agreement with the plant operator. The grid operator is obliged to enter into an agreement on application (art. 23 (1) Electricity Act).</p>	
Procedure	Process flow	<p>The connection process for renewable energy plants comprises the following steps:</p> <ul style="list-style-type: none"> The plant operator applies to the grid operator for connection. The grid operator makes a connection offer. The grid operator and the plant operator conclude an agreement on grid access and connection. If necessary, the grid is extended or reinforced (art. 28 Electricity Act). The plant is connected to the grid.
	Deadlines	<p>Power generation plants shall be connected within a reasonable period of time, i.e. within 18 weeks after the connection offer is made (art. 23 (3) Electricity Act).</p> <p>Plants whose capacity exceeds 10 MW need not be connected within this time scale (art.</p>



		23 (3) Electricity Act). The time scale for the connection of these plants is set out in the terms of the agreement concluded by the parties.
	Obligation to inform	
Priority to renewable energy (qualitative criteria)	() Priority to renewable energy (X) Non-discrimination	Plants shall be connected according to non-discriminatory criteria (art. 23 (2) and art. 24 (3) Electricity Act). By the same token, the grid operator is obliged to apply non-discriminatory criteria when he sets up a connection agreement (art. 26a (1) and art. 23 (2) Electricity Act). However, renewable energy plants are not eligible for priority connection to the grid.
Capacity limits (quantitative criteria)	On the basis of article 23 of the Electricity act the grid operator is obliged to connect the plant to the grid. In general, if grid capacity is insufficient the grid operator can deny access to the grid. If this concerns renewable electricity the grid operator is obliged to inform the Netherlands Competition Authority (NMa) of the measures it will take to prevent this in the future (art. 24 (1)(2), Electricity Act).	
Distribution of costs	As stated by TenneT (TSO), the charges for the connection of a plant to the grid comprise two elements: on the one hand, the charge for establishing a connection and on the other hand, an annual maintenance fee. The charges to be paid are annually determined by the Netherlands Competition Authority in accordance with the Fee Code.	
	State	
	Consumers	
	Grid operator	
	Plant operator	The costs of connection to the grid are borne by the plant operator (art. 28 (2) Electricity Act). The connection charges must be objective, transparent and non-discriminatory (art. 28 (3) Electricity Act).
	European Union	



	Distribution mechanism	
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Use of the grid

Abbreviated form of legal sources	<ul style="list-style-type: none"> Electricity Act Fee Code 	
Contact Authority	NMa, Tennet	
Overview	<p>The plant operator is entitled to grid use to be granted by the grid operator by agreement. The grid operator is obliged to select the party to such an agreement according to non-discriminatory criteria (art. 24 (1) Electricity Act).</p> <p>The claim arises at the date of conclusion of the agreement. The grid operator may deny access to the grid if grid capacity is insufficient (art. 24 (1) Electricity Act).</p> <p>Entitled party. Every person who has concluded an agreement with the grid operator is entitled to use the grid (art. 24 (1) Electricity Act).</p> <p>Obligated party. The party obliged to grant use of the grid is the grid operator that has concluded an agreement with the plant operator.</p>	
Procedure	Process flow	A plant operator shall apply to the grid operator for use of the grid (art. 24 (1) Electricity Act). The grid operators are obliged by law to make an offer for use of the grid (art. 24 (1) Electricity Act). When a plant operator accepts this offer, he has the contractual right against the other contracting party to use the grid. Connection to and use of the grid are usually covered by a single agreement.
	Deadlines	The time scale within which use of the grid must be granted depends on the terms of the agreement.
	Obligation to inform	



Priority to renewable energy (qualitative criteria)	() Priority to renewable energy (X) Non-discrimination	The grid operator is obliged to grant access according to non-discriminatory criteria (art. 24 (3) Electricity Act). Renewable energy is not given priority. Currently, a modification of the Electricity Act is in preparation which will grant priority access for renewable electricity (https://zoek.officielebekendmakingen.nl/kst-32774-4.pdf).
Curtailement	The grid operator must fulfil his obligation unless the capacity of the grid he manages is not sufficient (art. 24 (2) Electricity Act). The regulatory authority may prescribe that grid entry capacities shall preferably be granted to certain applicants to maintain the stability of the electricity market. However, even restricted access shall be granted according to non-discriminatory criteria and published in the Official Gazette of the Netherlands (art. 26 (1), (4) Electricity Act).	
Distribution of costs	As stated by the Dutch transmission grid operator, the grid operators may impose several charges for use of the grid. The plant operators are obliged to pay service charges to cover the costs arising from the operation of the grid (art. 16b in conjunction with art. 29 (6), (1) Electricity Act). In addition, they have to pay charges for the transmission of electricity via the national grid (art. 29 Electricity Act). The charges to be paid are annually determined by the Netherlands Competition Authority (NMa) in accordance with the Fee Code. The costs listed in the electricity bills shall be objective, transparent and non-discriminatory. Furthermore, they shall reflect the costs actually incurred by the grid operators (art. 27 (3) in conjunction with art. 28 (3) Electricity Act).	
	State	
	Consumers	The costs arising from the use of a grid are borne by the customers connected to this grid (users and plant operators) (art. 29 (1), (2) Electricity Act).
	Grid operator	
	Plant operator	The costs arising from the use of a grid are borne by the customers connected to it (users and plant operators) (art. 29 (1), (2) Electricity Act).



RES-LEGAL EUROPE – National Profile Netherlands



	European Union	
	Distribution mechanism	



Grid development

Abbreviated form of legal source	<ul style="list-style-type: none"> Electricity Act Fee Code 	
Contact Authority	NMa, Tennet	
Overview	<p>The plant operators are not specifically entitled to the development of the grid. The grid operator is rather obliged to expand his grid according to general principles (art. 16 (1) (c) Electricity Act). The regulatory authority may inform the Minister of Economic Affairs if it suspects the grid operator to be unable or become unable to provide the grid capacity required to give access to new plants. The Minister of Economic Affairs may subsequently request the grid operator to satisfy his duties (art. 22 Electricity Act).</p>	
Procedure	Process flow	The grid operator is generally obliged to develop the grid to provide sufficient capacity for the access and transmission of electricity (art. 16 (1) (c) Electricity Act). Yet, this rule does not entitle individual plant operators to the expansion of the grid by the grid operator (e.g. to connect a single plant to the grid).
	Enforcement of claims	The plant operators are not specifically entitled to the development of the grid.
	Deadlines	
	Obligation to inform	
Regulatory incentives for grid expansion and innovation		
Distribution of costs	<p>The development of the grids is covered by the transmission charge, which is paid by every end user via his/her electricity bill (art. 27 (1) Electricity Act in conjunction with 3.2.2 Fee Code). According to information from the transmission grid operator and several distribution grid operators, the plant operators (i.e. the generators of electricity) do not have to pay for the development of the grid.</p>	



	State	
	Consumers	The costs arising from the expansion of the grid are borne by the final consumers (art. 27 (1) Electricity Act in conjunction with 3.2.2 Fee Code).
	Grid operator	
	Plant operator	
	European Union	
	Distribution mechanism	
Grid studies		



RES-H&C support schemes

Summary of support schemes

Overview	In the Netherlands, heat from renewable sources is promoted mainly through a premium tariff (bonuses on top of the wholesale price). In addition, tax benefits apply.
Summary of support schemes	<ul style="list-style-type: none"> • Premium tariff. The Netherlands have introduced a premium tariff (bonuses on top of the wholesale price) to promote the generation of heat from renewable sources. • Tax regulation mechanisms. Enterprises are eligible for a tax credit (EIA) for investments in specific types of renewable heating systems. • Loans. Investors in RES H&C projects (excluding biomass and biogas) are eligible for a reduction of the interest rate on the basis of a Green project declaration.
Technologies	In the Netherlands, all technologies are eligible for at least one support scheme. However, each support scheme has a different focus.
Statutory provisions	<ul style="list-style-type: none"> • Wet IB 2001 (Wet van 11 mei 2000 tot vaststelling van de Wet inkomstenbelasting 2001 – Income Tax Act) • WBM (Wet Belastingen op Milieugrondslag – Act Introducing the Environmental Tax) • SDE + (Besluit stimulerend duurzame energieproductie – Resolution to Stimulate Sustainable Energy Generation) • RISEP (Algemene uitvoeringsregeling stimulerend duurzame energieproductie - Regulation implementing sustainable energy production) • RAC 2012 (Regeling aanwijzing categorieën duurzame energieproductie 2012 – Regulation on the Categorisation of Sustainable Energy Generation) • Energy List 2012 (Energijlijst 2012) • RGP 2010 (Regeling Groenprojecten 2010) - Regulation Green Projects 2010



Basic information on legal sources

Name of legal source (original language)	Wet inkomstenbelasting 2001	Algemene uitvoeringsregeling stimulering duurzame energieproductie	Wet belastingen op milieugrondslag
Full name			
Name (English)	Act on the Income Tax	Regulation implementing sustainable energy production	Act on the Environmental Protection Tax
Abbreviated form	Wet IB 2001	RISEP	WBM
Entry into force	01.01.2001	01-04-2008	01.01.1995
Last amended on	19.05.2011	13-03-2012	01.07.2011
Future amendments			
Purpose	Regulating the income tax	In this regulation definitions and practical aspects of the SDE are set.	Introduction of an environmental protection tax, among other things on energy consumption. The act aims to reduce energy consumption and carbon dioxide emissions.
Relevance for renewable energy	The act introduces a tax credit on investments in renewable energy, the EIA (Energy Investment Allowance or	In this regulation definitions and practical aspects of the stimulation of RES through	The act introduces tax exemption for generators of electricity from renewable sources who consume the electricity they



RES-LEGAL EUROPE – National Profile Netherlands



	Energie-investeringsaftrek).	the SDE+ are arranged.	generate (own consumption clause).
Link to full text of legal source (original language)	http://wetten.overheid.nl/BWBR0011353/geldigheidsdatum_30-06-2011	http://wetten.overheid.nl/BWBR0023563/geldigheidsdatum_25-06-2012	http://wetten.overheid.nl/BWBR0007168/geldigheidsdatum_19-07-2011#HoofdstukV706845
Link to full text of legal source (English)			



RES-LEGAL EUROPE – National Profile Netherlands



Name of legal source (original language)	Regeling aanwijzing categorieën duurzame energieproductie 2011	Regeling Groenprojecten 2010	Energielijst 2012
Full name			Energie en Bedrijven - Energielijst 2012
Name (English)	Regulation designating sustainable energy production categories	Regulation Green Projects 2010	Energy List 2012
Abbreviated form	RAC 2012	RGP 2010	Energy List 2012
Entry into force	01.06.2011	30.03.2010	25.05.2012
Last amended on	17.02.2012	04.08.2010	
Future amendments			Every year
Purpose	This regulation provides information on the different renewable energy generation technologies and on the calculation of support under the SDE+ scheme.	On the basis of RGP 2010 projects can be granted a green project declaration, which entitles the project to a beneficial interest rate	This list is updated annually and describes eligible investments for the EIA scheme in detail.
Relevance for renewable energy	This regulation applies to RES only.	Some forms of RES are eligible for the green project declaration	The list also describes eligible investments in the field of renewable energy.



RES-LEGAL EUROPE – National Profile Netherlands



Link to full text of legal source (original language)	https://zoek.officielebekendmakingen.nl/stcrt-2011-9424.html	http://wetten.overheid.nl/BWBR0027439/geldigheidsdatum_21-03-2011/informatie	http://www.agentschapnl.nl/sites/default/files/bijlagen/Energie%20en%20Bedrijven%20-%20Energielijst%202012.pdf
Link to full text of legal source (English)			



Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministerie van Economische Zaken - Ministry of Economic Affairs	http://www.rijksoverheid.nl/ministeries/ez/		+31 703 798 911	
Agentschap NL - Dutch Energy Agency	http://www.agentschapnl.nl/		+31 88 602 50 00	
Energy research Centre of the Netherlands (ECN)	http://www.ecn.nl/		+31 224 56 4949	



Support schemes

Loan

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • RGP 2010 	
Contact Authority	<ul style="list-style-type: none"> • Dienst Regelingen (Ministry of Economic Affairs) • NL Milieu en Leefomgeving (AgentschapNL) 	
Summary	<p>The Dutch government gives a tax benefit to consumers who invest or put their savings in a green fund. This enables the banks to offer loans at lower interest rates to 'green' projects. For a project to qualify for such a loan it should apply for a declaration on the basis of the Regulation Greenprojects 2010. In general projects, which positively affect the environment can apply for a declaration. The declaration is valid for 10 or 15 years depending on the application.</p>	
Eligible technologies	General information	Geothermal, biogas, solar thermal and heat pumps are eligible.
	Aerothermal	Aerothermal heat pump: Eligible for space heating for houses. Water should be the heat transport medium. (Article 2(g)(5) RGP 2010). Eligible for 15 years (Article 6 (1)(c) RGP 2010)
	Hydrothermal	Hydrothermal heat pump: Eligible for space heating for houses. Water should be the heat transport medium. (Article 2(g)(5) RGP 2010) Eligible for 15 years (Article 6 (1)(c) RGP 2010)
	Biogas	Not eligible (Only the investments for gas purification to enable feed-in the gas grid are eligible (Article 2(f)(1a, RGP 2010))
	Biomass	
	Geothermal energy	Eligible (Article 2 (f)(5, RGP 2010) Eligible for 15 years (Article 6 (1)(b) RGP 2010)



RES-LEGAL EUROPE – National Profile Netherlands



	Solar Thermal	Eligible for 15 years (Article 2(f)(4) in conjunction with Article 6 (1)(c) RGP 2010)
Amount	In practice the declaration on the basis RGP 2010 will result in a reduction of the interest rate on the order of 1%.	
Addressees	Entitled party: Any investor in 'green' projects, which on the basis of RGP 2010 are entitled to a declaration stating that the project qualifies for the label green project.	
Procedure	Process flow	<ul style="list-style-type: none"> • The investor applies for a loan on the basis of RGP 2010 at a bank which manages a green fund • -The bank applies for a green project declaration at the 'Dienst Regelingen' or 'NL Milieu en Leefomgeving' • The 'Dienst Regelingen' or 'NL Milieu en Leefomgeving' reviews the application on behalf of the Minister of I&M • The declaration will be granted by the reviewing agency to the bank and the investor • Now, the bank can offer the loan at a reduced interest rate
	Competent authority	Dienst Regelingen' and 'NL Milieu en Leefomgeving'
Flexibility mechanism		
Distribution of costs	State	State receives less income from capital and income tax.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	



	Distribution mechanism	
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Tax regulation mechanism (Energy Investment Allowance, EIA scheme)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Wet IB 2001 • Energy List 2012 	
	AgentschapNL, Belastingdienst	
Summary	<p>This tax benefit enables entrepreneurs based in the Netherlands to write off investments in renewable energy plants against tax (Article 3.42 Wet IB 2001). The eligibility criteria are extensively described in the Energy List. The level of funding depends, among other things, on the source of energy and the type of plant used. Investments of less than 450 Euros are ineligible (Article 3.45 Wet IB 2001). Furthermore, a total of at least € 2,300 (and at most € 118 million) must be invested in eligible projects within one year (Article 3.42 Wet IB 2001).</p>	
Eligible technologies	General information	<p>Many technologies are eligible. Published by the Dutch energy agency (Agentschap NL), the Energy List provides an overview of eligible investments in renewable energy.</p>
	Aerothermal	<p>Eligible</p> <p>Eligible for tax deduction in the framework of EIA are aerothermal heat pumps (air-side heat pumps) for the heating of commercial buildings or the collective heating of homes:</p> <ol style="list-style-type: none"> electrically driven air/water heat pump with a COP ≥ 4.0 or a gas-fired adsorption or absorption heat pump with a gas utilisation efficiency of ≥ 1.6, a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed), or



		<p>b. electrically driven air/water and air (combined) heat pump with a COP ≥ 4.0 or a gas-fired adsorption or absorption heat pump with a gas utilisation efficiency of ≥ 1.6, a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed), or</p> <p>c. electrically driven air/air heat pump (air-conditioning systems) with a COP ≥ 4.0 or a gas-fired adsorption or absorption heat pump with a gas utilisation efficiency of ≥ 1.6, or</p> <p>d. adsorption or absorption air/air or air/water heat pump in which the regenerator is driven by waste heat¹ or sustainable heat¹², a geothermal heat exchanger or groundwater well (when installed), a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed).</p> <p>e. Heat pump for existing trains intended for the heating of existing trains, and consisting of heat pump or conversion kit for the modification of existing air conditioning plants for use for heating purposes.</p>
	Hydrothermal	<p>Eligible</p> <p>Eligible for tax deduction in the framework of EIA are (geothermal) heat pumps for the heating of commercial buildings or the collective heating of homes:</p> <p>a. electrically driven brine/water heat pump with a COP ≥ 4.0</p>



		<p>or a gas-fired adsorption or absorption heat pump with a gas utilisation efficiency of ≥ 1.6 , a geothermal heat exchanger or groundwater well (when installed), a residual heat storage tank (when installed), a connection to the heating network (when installed)¹¹ and a heating network (when installed), or</p> <p>b. electrically driven heat pump with a direct expansion (DX) geothermal heat exchanger with a COP ≥ 4.5, a geothermal heat exchanger or groundwater well (when installed), a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed), or</p> <p>c. electrically driven water/water heat pump with a COP ≥ 4.5 or gas-fired adsorption or absorption heat pump with a gas utilisation efficiency of ≥ 1.8 , a or groundwater well (when installed), a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed), or</p> <p>d. electrically driven brine/air heat pump with a COP ≥ 3.0 or a gas-fired adsorption or absorption brine/air heat pump with a gas utilisation efficiency of ≥ 1.2, a geothermal heat exchanger or groundwater well (when installed), a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed), or</p> <p>e. electrically driven water/air heat pump with a COP ≥ 4.5 or an electrically driven propelled heat pump with a COP ≥ 5.0 or a gas-fired adsorption or absorption water/air heat pump</p>
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		<p>with a gas utilisation efficiency of ≥ 1.8, a geothermal heat exchanger or groundwater well (when installed), a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed), or</p> <p>f. adsorption or absorption water/water or water/air heat pump in which the regenerator is heated by waste heat¹ or sustainable heat, a geothermal heat exchanger or groundwater well (when installed), a residual heat storage tank (when installed), a connection to the heating network (when installed) and a heating network (when installed).</p>
	Biogas	<p>Eligible</p> <p>Eligible for tax deduction in the framework of EIA are:</p> <ul style="list-style-type: none"> a. Aerobic biomass fermenter intended for the heating of buildings or processes using heat released by the biological conversion of ligneous biomass into compost, consisting of aerobic biomass fermenter, heat exchanger, heat transport pipe, residual heat storage tank (when installed), excluding heat distribution networks and heating networks. b. Fermentation installation for dry biomass intended for the production of biogas by the fermentation of biomass with a dry matter content of at least 25%, and consisting of installation for the aerobic fermentation of biomass. c. Biogas upgrading installation intended for <ul style="list-style-type: none"> - the production of gas of natural gas network quality from



		<p>gas energy carriers obtained from biomass and consisting of biogas upgrade installation, connection to the natural gas network, gas pipe(s) from biogas production installation(s) to the upgrading installation (when installed), gas pre-cleaning installation (when installed), compressor (when installed), or</p> <p>- the production of virtually pure liquid biomethane from gas energy carriers obtained from biomass,</p> <p>and consisting of biogas upgrading installation, gas pipe(s) from biogas production installation(s) to upgrading installation (when installed), gas pre-cleaning installation (when installed), compressor (when installed). The storage and transshipment storage facilities are not eligible. Landfill gas that is upgraded to natural gas quality is also eligible under this code.</p>
	Biomass	<p>Eligible</p> <p>Eligible for tax deduction in the framework of EIA are:</p> <ul style="list-style-type: none"> a. Biomass-fired boiler intended for the heating of buildings or processes by the combustion of gas or liquid energy carriers obtained from biomass, subject to the condition that the average annual heat efficiency is at least 80%, and consisting of boiler, flue gas condenser (when installed), residual heat storage tank (when installed), flue gas scrubber (when installed), heat transport pipe (when installed), excluding heat distribution networks and heating networks; and b. Cogeneration plants powered by a piston engine, fired with



		<p>biomass intended for the simultaneous generation of heat and mechanical or electrical energy by the combustion of gas or liquid energy carriers obtained from biomass subject to the condition that the average total annual energetic efficiency is at least 60%, and consisting of cogeneration plant, flue gas condenser (when installed), residual heat storage tank (when installed), flue gas scrubber (when installed), connection to the electricity grid (when installed), heat transport pipe (when installed), excluding heat distribution networks and heating networks; and</p> <p>c. Cogeneration plant powered other than by a piston engine, fired with biomass intended for the simultaneous generation of heat and mechanical or electrical energy by the combustion of gas or liquid energy carriers obtained from biomass subject to the condition that the average total annual energetic efficiency is at least 55%, and consisting of cogeneration plant, flue gas condenser (when installed), residual heat storage tank (when installed), flue gas scrubber (when installed), connection to the electricity grid (when installed), heat transport pipe (when installed), excluding heat distribution networks and heating networks.</p>
	Geothermal energy	<p>Eligible</p> <p>Eligible for tax deduction in the framework of EIA are:</p> <p>a. Geothermal heat or cold storage (aquifer) intended for the storing of heat or cold in the ground using groundwater as</p>



		<p>the storage medium and for use in cooling or heating commercial buildings or processes or for the collective cooling or heating of homes; and consisting of a closed plant with groundwater sources/wells used for extraction and injection and whereby the net quantities of geothermal heat and cold supplied per annum are virtually in balance, groundwater pumps, heat exchanger that connected directly to the groundwater source (when installed), heat exchanger for the regeneration of the groundwater source with cold or heat from the outdoor air or surface water (when installed), heat transport pipe (when installed); and</p> <p>b. Geothermal heat exchanger:</p> <ul style="list-style-type: none">- Intended for the cooling or heating of water for use in commercial buildings, processes or collective plants for homes using a heat exchanger located in the groundwater, and consisting of geothermal heat exchanger, pump, water-air heat exchanger in sheds that releases the heat or cold in the groundwater directly into the space (when installed), residual heat storage tank (when installed).- Intended for the heating of water for use in commercial buildings, processes or collective plants for homes using a heat exchanger located in the road paving, and consisting of pump(s), geothermal heat exchanger or heat-conducting pipes in the road paving but excluding the actual road paving, residual heat storage tank (when installed).- Intended for the precooling or preheating of outside air for use in commercial buildings using underground tubes as a heat exchanger, and consisting of air/ground pipes with a
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		<p>diameter of a maximum of 40 cm, air plenum (when installed), automatically-controlled central bypass (when installed).</p> <p>- Intended for the cooling of electronic facilities and consisting of geothermal heat exchanger, pump (when installed), water/air heat exchanger that releases the cold in the groundwater directly into the space, fan (when installed).</p> <p>Also eligible for tax deduction in the framework of EIA is:</p> <p>Geothermal heat generation plant intended for the collection of heat from deep underground strata for the generation of electricity or heating and/or cooling of buildings or processes; and consisting of geothermal heat generation plant, steam turbine (when installed), Organic Rankine Cycle (when installed), Kalina cycle (when installed), connection to the electricity grid (when installed), absorption or adsorption cooler (when installed), connection to the heating network (when installed), heat storage tank (when installed) and excluding the heating network. Electricity must be generated solely with geothermal heat.</p>
	Solar Thermal	<p>Eligible</p> <p>Eligible for tax deduction in the framework of EIA is:</p> <p>Solar collector installation intended for the heating of water or air, and consisting of solar collector, residual heat storage tank (when installed), heat exchanger (when installed), re-heater integrated in</p>



RES-LEGAL EUROPE – National Profile Netherlands



		the tank (when installed), photovoltaic solar cells integrated in the air heater (when installed), absorption or adsorption cooling machine that is primarily operated by solar energy (when installed).
Amount	The amount of tax credit may be up to 41.5% of the total investments made in renewable energy or energy-efficiency technologies within one year (art. 3.42 (3) Wet IB 2001). The eligible technologies are published in the Energy List, which is updated on an annual basis. The maximum project costs per company are € 118 million per calendar year (art. 3.42 (4) Wet IB 2001). Investments of less than 450 Euros are not eligible for the tax credit (art. 3.45 (1) (a) Wet IB 2001). The total sum of investments in eligible projects shall reach 2,300 Euros within one year (art. 3.42 (3) Wet IB 2001). The Minister of Finance may reduce the amount of tax credit or reject applications if the expenses threaten to exceed the budget provided. His decisions are published and do not affect tax credits already granted.	
Addressees	Entitled party. The entitled parties are enterprises that invest in renewable energy plants, energy-saving projects or technologies improving energy efficiency (Article 3.42 in conjunction with Article 3.43 Wet IB 2001). Private individuals are not entitled to tax benefits.	
Procedure	Process flow	<p>As confirmed by the Dutch energy agency, tax credits are awarded according to the following procedure:</p> <ol style="list-style-type: none"> 1. Application through webportal of AgentschapNL. Companies have to apply for a tax reduction to the Dutch Energy Agency, AgentschapNL. 2. Evaluation and award. The Dutch energy agency evaluates the application and – if necessary – makes inquiries to the applicant, the energy agency approves the application. 3. Final decision. The tax authority has the last say, i.e. it may decide to authorise the tax credit awarded by the energy agency in full or



		only in part.
	Competent authority	Dutch energy agency (Agentschap NL) and the tax authority.
Flexibility Mechanism		
Distribution of costs	State	The costs arising from the tax credit scheme are borne by the state, as it receives lower tax revenue.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Premium tariff (SDE+)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • SDE+ • RAC 2012 	
Contact Authority	AgentschapNL	
Summary	<p>The SDE+ scheme grants a premium on top of the market price to the producers of renewable energy in order to compensate for the difference between the wholesale price of electricity from fossil sources and the price of electricity from renewable sources. The premium is paid for a period of up to 15 years. The support is made available in 5 stages and is allocated on a 'first come, first serve' basis. The amount of the tariff increases with each stage, but since there is only one budget for the whole support scheme foreseen, applicants applying at a later stage run the risk of being rejected due to a lack of funds. In general, the SDE+ scheme gives an advantage to those applying for lower tariffs and at an early stage of the allocation process. The maximum base rate eligible under the SDE+ scheme corresponds to the maximum base rate in phase 5.</p>	
Eligible technologies	General information	<p>In general, all renewable energy sources are eligible for the scheme. The support is made available in 5 stages. The eligible technologies differ at each stage. As far as eligibility is concerned, RAC 2012 describes the eligible technology categories (Deep geothermal, thermal conversion of biomass, biomass digestion, solar thermal, production of "useful" heat at existing installations (biomass, biogas and bio-waste). RES H&C technologies with a base tariff that exceeds the maximum base tariff can apply for a lower base rate in one of the open categories. Useful heat is defined in Article 2, RISEP. As confirmed by the Dutch energy agency, all installations shall be completed and put into operation within 4 years after the application for support was granted. The premium tariff will be paid once the installation goes</p>



		into operation.
	Aerothermal	
	Hydrothermal	
	Biogas	<p>Eligible.</p> <p>Plants based on all-feedstock digesters and manure co-digesters are eligible within a specific category (§5.4, RAC 2012, Articles 91.1a and 91.1b, respectively), for a maximum of 7,000 full load hours per year (Article 93, RAC 2012).</p> <p>Biogas hubs based on all-feedstock digesters for solely production of biogas and successively renewable heat are eligible within a specific category (§4.2, RAC 2012, Article 54.1a), for a maximum of 7,000 full-load hours per year (Article 56a RAC 2012), and biogas hubs based on manure co-digestion for solely production of biogas and successively renewable heat are eligible within a specific category (§4.2, RAC 2012, Article 54.1b), for a maximum of 7,000 full-load hours per year (Article 56a RAC 2012).</p> <p>Existing CHP plants that start to supply heat based on all-feedstock digesters and manure co-digesters are eligible within a specific category (§5.10, RAC 2012, Articles 116.1a and 116.1b, respectively). Funding is provided for all-feedstock digesters for a maximum of 7,000 hours per year, and for manure co-digesters for a maximum of 4,000 full load hours per year (Articles 118a and 118b RAC 2012,</p>



		respectively).
	Biomass	<p>Eligible.</p> <p>Plants equal to or larger than 0.5 MW based on combustion of solid biomass or bio-liquids are eligible within a specific category (§5.1, RAC 2012, Article 76.1). Funding is provided for a maximum of 7000 full load hours per year (Article 78 RAC 2012).</p> <p>Plants equal to or larger than 0.5 MW based on combustion of bio-liquids are eligible within a specific category (§5.7, RAC, Article 101.1). Funding is provided for a maximum of 7,000 full load hours per year (Article 103 RAC 2012).</p> <p>Existing CHP plants that start to supply heat based on combustion of solid biomass or bio-liquids, are eligible within a specific category (§5.10, RAC 2012, Article 116.1c). Funding is provided a maximum of 7,000 hours per year (Article 118c RAC 2012).</p> <p>Existing waste-to-power plants based on municipal or other waste that start to supply heat are eligible within a specific category (§5.6, RAC 2012, Article 96.1). Funding is provided for a maximum of 3,710 full load hours per year (Article 98 RAC 2012).</p>
	Geothermal energy	<p>Deep geothermal heat is eligible, shallow geothermal energy is not eligible for a premium in the SDE+.</p> <p>Deep geothermal heat based on geothermal sources with a depth of at least 500 m is eligible within a specific category (§5.2, RAC 2012,</p>



Amount		Article 81.1). Funding is provided for a maximum of 7000 full load hours per year (Article 83 RAC 2012).
	Solar Thermal	Eligible. Installations with a collector surface of at least 100 m ² and enclosed solar collectors are eligible within a specific category (§5.11, RAC 2012, Article 121.1). Funding is provided for a maximum of 700 full load hours per year (Article 123 RAC 2012).
	General information	The amount of support is different for each renewable energy generation technology. The maximum basic premium and the level of funding awarded in each of the 4 stages differ according to the technology and the plant size. According to information provided by the Dutch energy agency, Agentschap NL, the support levels for 2012 are as follows:
	Aerothermal	
	Hydrothermal	
	Biogas	<p>For all-feedstock digesters that solely supply heat, the base rate is € 14.8/GJ, and for manure co-digesters that solely supply heat, the base rate is € 17.7/GJ (Articles 94a and 94b RAC 2012, respectively).</p> <p>For biogas hubs based on all-feedstock digesters for solely production of biogas and successively renewable heat, the base rate is € 14.8/GJ</p>



		<p>(Article 57a RAC 2012), and for biogas hubs based on manure co-digesters for solely production of biogas and successively renewable heat, the base rate is € 17.7/GJ (Article 57b RAC 2012).</p> <p>For existing CHP plants that start to supply heat based on all-feedstock digesters, the base rate is € 6.3/GJ (Article 119a RAC 2012), and for existing CHP plants that start to supply heat based on manure co-digesters, the base rate is € 8.2/GJ (Article 119b RAC 2012).</p>
	Biomass	<p>For plants equal to or larger than 0.5 MW based on combustion of solid biomass or bio-liquids, the base rate is € 10.9/GJ (Article 79 RAC 2012).</p> <p>For plants equal to or larger than 0.5 MW based on combustion of bio-liquids, the base rate is € 20.8/GJ (Article 104 RAC 2012).</p> <p>For existing CHP plants that start to supply heat based on combustion of solid biomass or bio-liquids, the base rate is € 6.3/GJ (Article 119c RAC 2012).</p> <p>For existing CHP plants that have been in production for at least 8.5 years, based on combustion of solid or liquid biomass (Article 126 (1) (c) RAC 2012) or biogas from manure (co-)digestion or all feedstock digestion (Article 126 (1) (a) and (b) RAC 2012) the base rates are € 7.1 per GJ and € 9.3 per GJ respectively.</p> <p>For existing waste-to-power plants based on municipal or other waste that start to supply heat, the base rate is € 11.9/GJ (Article 99 RAC 2012).</p>



		2012).
	Geothermal energy	The base rate for deep geothermal heat is € 10.9/GJ (Article 84 RAC 2012).
	Solar Thermal	The base rate for solar thermal energy is € 36.1/GJ (Article 124 RAC 2012).
Degression	General information	The base tariffs for the different categories of technologies are set on annual basis by the Minister of Economic Affairs. The base tariffs should reflect the generation costs for the specific technologies. (Article 11 (1 and 2) SDE).
	Aerothermal	
	Hydrothermal	
	Biogas	
	Biomass	
	Geothermal energy	
	Solar Thermal	
Cap	The scheme's budget was capped at € 1700 million for the period from 13 March 2012 to 27 December 2012 (Article 2 (1) RAC 2012). The available funds are divided over the eligible projects on a “first come, first serve” basis.	



<p>Eligibility period</p>	<p>Premium tariff is paid for a period of 15 years starting at the date of commissioning of the plant in question (Article 7 SDE in conjunction with Articles 82 (1), 122 (1) RAC 2012). Support for the generation of biomass and biogas (and sewage gas), however, is paid for a period of up to 12 years (Article 7 SDE in conjunction with Articles 77 (1), 92 (1), 102 (1), 112 (1) RAC 2012). The same holds for existing biomass CHP projects, which have been in use for at least 8.5 years to extend the lifetime of the projects (Article 7 SDE in conjunction with Article 126 (1) and Article 127(1), RAC 2012). Existing Biomass projects which will apply useful heat in the future operation of the installation are eligible for premium tariff for a period of 5 years (Article 7 SDE in conjunction with Articles 116 (1) and 117 (1) RAC 2012)</p>	
<p>Addressees</p>	<p>Entitled party. Every generator is eligible for premium tariff, e.g. private individuals, companies and institutions that generate electricity from renewable sources (Art. 8 par. 1 SDE).</p> <p>Obligated party. The Dutch energy agency, Agentschap NL, is obligated to provide support.</p>	
<p>Procedure</p>	<p>Process flow</p>	<p>In order to receive a support under the SDE+, a generator must apply (online) to the Dutch energy agency, Agentschap NL, between 13 March 2012 and 27 December 2012 (Article 2 (1) RAC 2012). There are different stages (see below) for the specific categories and the open category.</p> <p>Applicants may submit only one application per address on which the plant is planned to be installed per category (Article 2 (3) RAC 2012).</p> <p>According to information from the Dutch energy agency, applications are processed in order of receipt. The energy agency will decide on an application, i.e. on the award of a premium tariff, within three months.</p> <p>The following stages were set for the specific categories: Stage 1: 13 March 2012 – 1 May 2012 (17:00)</p>



RES-LEGAL EUROPE – National Profile Netherlands



		<p>Stage 2: 1 May 2012 – 18 June 2012 (17:00)</p> <p>Stage 3: 18 June 2012 – 3 September 2012 (17:00)</p> <p>Stage 4: 3 September 2012 – 5 November 2012 (17:00)</p> <p>Stage 5: 5 November 2012 – 27 December 2012 (17:00)</p> <p>These application dates apply also for the open categories related to the particular stages.</p>
	Competent authority	The Dutch energy agency – Agentschap NL
Flexibility Mechanism		
Distribution of costs	State	Costs are covered by the state budget. The Ministry of Economic Affairs has provided funds of € 1700 million for the SDE+ 2012 scheme (Article 2 (1) RAC 2012).
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



RES-T support schemes

Summary of support schemes

Overview	The Netherlands has adopted an obligation scheme which should result in a 10% RES share of energy consumption in the transport sector. Tax credits exist for biofuel and hydrogen related RES-T investments.
Summary of support schemes	<ul style="list-style-type: none">• Tax regulation mechanisms. Several different tax credit systems exist. Different RES-T technologies can from one or a combination of these tax credits.
Technologies	Biofuel (production and delivery installations), hydrogen filling stations and hydrogen-based fuel cells.
Statutory provisions	<ul style="list-style-type: none">• Wet IB 2001 (Wet van 11 mei 2000 tot vaststelling van de Wet inkomstenbelasting 2001 – Income Tax Act)• Energy List 2012 (Energijlijst 2012)• MIA/Vamil 2012 (Milieulijst 2102)• Renewable energy in transport order 2011 (Besluit hernieuwbare energie vervoer 2011))



Basic information on legal sources

Name of legal source (original language)	Energielijst 2012	Wet inkomstenbelasting 2001	Besluit hernieuwbare energie vervoer 2011
Full name	Energie en Bedrijven - Energielijst 2012		Besluit van 18 april 2011, houdende regels omtrent de inzet van energie uit hernieuwbare bronnen ten behoeve van bepaalde vormen van vervoer
Name (English)	Energy List 2012	Act on the Income Tax	Renewable energy in transport order 2011
Abbreviated form	Energy List 2012	Wet IB 2001	Renewable energy in transport order 2011
Entry into force	25.05.2012	01.01.2001	18.04.2011
Last amended on		19.05.2011	08.11.2011
Future amendments	Every year		
Purpose	This list is updated annually and describes eligible investments for the EIA scheme in detail.	Regulating the income tax	This order regulates the use of renewable energy in transport, with the purpose of achieving a share of 10% renewable energy in the gross final energy use of transport in 2020.



RES-LEGAL EUROPE – National Profile Netherlands



Relevance for renewable energy	The list also describes eligible investments in the field of renewable energy.	The act introduces a tax credit on investments in renewable energy, the EIA (Energy Investment Allowance or Energie-investeringsaftrek).	This order transposes the Renewable Energy Directive 2009/28/EG of 23 April 2009 on the promotion of the use of energy from renewable sources into Dutch legislation and regulation.
Link to full text of legal source (original language)	http://www.agentschapnl.nl/sites/default/files/bijlagen/Energie%20en%20Bedrijven%20-%20Energijst%202012.pdf	http://wetten.overheid.nl/BWBR0011353/geldigheidsdatum_30-06-2011	http://zoek.officielebekendmakingen.nl/stb-2011-197.html
Link to full text of legal source (English)	http://www.agentschapnl.nl/sites/default/files/bijlagen/Energylist%202012.pdf		



RES-LEGAL EUROPE – National Profile Netherlands



Name of legal source (original language)	MIA\Vamil 2012 – Brochure en Milieulijst
Full name	Milieu Investeringsaftrek en willekeurig afschrijving milieuinvesteringen
Name (English)	Environmental Investment Allowance/Random depreciation of environmental investments scheme
Abbreviated form	MIA/Vamil 2012
Entry into force	
Last amended on	01-01-2012
Future amendments	Every year
Purpose	The 'Milieulijst' defines which assets are eligible MIA and/or Vamil
Relevance for renewable energy	
Link to full text of legal source (original language)	http://www.agentschapnl.nl/sites/default/files/bijlagen/BrochureMilieulijst2012.pdf
Link to full text of legal source (English)	



Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministerie van Economische Zaken - Ministry of Economic Affairs	http://www.rijksoverheid.nl/ministeries/ez/		+31 703 798 911	
Ministerie van Infrastructuur en Milieu - Ministry of Infrastructure and Environment	http://www.rijksoverheid.nl/ministeries/ienm		+31 704 560 000	
Agentschap NL - Dutch Energy Agency	http://www.agentschapnl.nl/		+31 88 602 50 00	
Energy research Centre of the Netherlands (ECN)	http://www.ecn.nl/		+31 224 56 4949	



Support schemes

Tax regulation mechanism (Energy Investment Allowance, EIA scheme)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> • Wet IB 2001 • Energy List 	
Contact Authority	AgentschapNL, Belastingdienst	
Summary	<p>This tax benefit enables entrepreneurs based in the Netherlands to write off investments aimed at the effective use of energy against tax (Article 3.42 Wet IB 2001). The eligibility criteria are extensively described in the Energy List. The level of funding depends, among other things, on the technology/measure invested in. Investments of less than 450 Euros are ineligible (Article 3.45 Wet IB 2001). Furthermore, a total of at least 2,300 € (and at most € 118 million) must be invested in eligible projects within one year (Article 3.42 Wet IB 2001).</p>	
Eligible technologies	General information	The Energy List, which is published by the Dutch energy agency (Agentschap NL), provides an overview of eligible RES-T investments.
	Biofuels	<p>Eligible</p> <p>Eligible for tax deduction in the framework of EIA is:</p> <p>Biofuel production installation intended for the production of solid, liquid or gas fuels from ligneous or celluloid compounds in biomass whereby the energy carrier is used to generate heat or cold or as a transport fuel by means of pyrolysis, gasification, torrefaction, thermal degradation, chemical degradation or enzymatic degradation; and consisting of reactor in which one of the aforementioned processes is carried out, fermenter for the</p>



		<p>fermentation of C5 and C6 sugars (when installed).</p> <p>Post-treatment equipment for the further processing of the reactor products and storage and transshipment facilities are not eligible.</p>
	Electricity	
	Hydrogen	
Amount	<p>The amount of tax credit may be up to 41.5% of the total investments made in renewable energy or energy-efficiency technologies within one year (art. 3.42 (3) Wet IB 2001). The eligible technologies are published in the Energy List, which is updated on an annual basis. The maximum project costs per company are € 118 million per calendar year (art. 3.42 (4) Wet IB 2001). Investments of less than 450 Euros are not eligible for the tax credit (art. 3.45 (1) (a) Wet IB 2001). The total sum of investments in eligible projects shall reach 2,300 Euros within one year (art. 3.42 (3) Wet IB 2001). The Minister of Finance may reduce the amount of tax credit or reject applications if the expenses threaten to exceed the budget provided. His decisions are published and do not affect tax credits already granted.</p>	
Addressees	<p>Entitled party. The entitled parties are enterprises that invest in renewable energy systems, energy-saving projects or technologies improving energy efficiency (Article 3.42 in conjunction with Article 3.43 Wet IB 2001). Private individuals are not entitled to tax benefits.</p>	
Procedure	Process flow	<p>As confirmed by the Dutch energy agency, tax credits are awarded according to the following procedure:</p> <ol style="list-style-type: none"> 1. Application through webportal of AgentschapNL. Companies have to apply for a tax reduction to the Dutch Energy Agency, AgentschapNL. 2. Evaluation and award. The Dutch energy agency evaluates the



		<p>application and – if necessary – makes inquiries to the applicant, the energy agency approves the application</p> <p>3. Final decision. The tax authority has the last say, i.e. it may decide to authorise the tax credit awarded by the energy agency in full or only in part.</p>
	Competent authority	Dutch energy agency (Agentschap NL) and the tax authority.
Flexibility Mechanism		
Distribution of costs	State	The costs arising from the tax credit scheme are borne by the state, as it receives lower tax revenue.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Tax regulation mechanism (MIA/VAMIL scheme)

Abbreviated form of legal source(s)	<ul style="list-style-type: none"> MIA/VAMIL 2012 (Environmental Investment Allowance/Random depreciation of environmental investments scheme) 	
Contact Authority	AgentschapNL	
Summary	<p>The Environmental Investment Allowance (MIA) provides the opportunity for private companies to deduct an extra amount of the investment cost from the taxable profit for investments which are included in the Environmental List. The exact share of the investment that applies for the deduction varies between 0% and 36% depending on the nature of the investment. Random depreciation of environmental investments scheme (VAMIL) provides the opportunity to depreciate 75% of an investment which is included in the Environmental List in a single year, thereby reducing the taxable profit in that year. The depreciation of remaining 25% of the investment should be spread over the economic lifetime of the obtained goods. Each business can be granted the MIA for environment-related investments of a minimum of € 2,300.</p> <p>The budget for MIA in 2012 amounts to € 101 million, and the budget for VAMIL in 2012 is € 24 million.</p>	
Eligible technologies	General information	The 'milieulijst' which is published by the Dutch Energy Agency (AgentschapNL) provides an overview of which investments are eligible for MIA and/or Vamil tax credits.
	Biofuels	<p>Eligible</p> <p>The following category of delivery station for high-blend bio-fuels is eligible for MIA tax deduction:</p> <p>Delivery station for the high-blend bio-fuels B30, B100, E85, E95, biomethanol, or PPO as motor fuels for vehicles, consisting of a delivery point and buffer stock for bio-fuel.</p>



	Electricity	
	Hydrogen	<p>Eligible</p> <p>The following category of (hydrogen-based) fuel cell systems for transport is eligible for MIA tax deduction:</p> <p>Fuel cell system for mobile equipment and means of transport:</p> <ol style="list-style-type: none"> The conversion of fuel (among which hydrogen) in electricity with a capacity of maximum 1,000 kW in mobile equipment or a means of transport, to be used for driving the equipment or means of transport; Consisting of a system of one or more fuel cells and (possibly) an electric drive train. <p>The following category of hydrogen-based filling station is eligible for MIA tax deduction: hydrogen-based filling station destined for the supply of gaseous hydrogen as a motor fuel, with the hydrogen supplied to the filling station as a gas, consisting of the filling equipment, compressors, hydrogen storage and possibly a local hydrogen purification system.</p>
Amount	Investments related to a hydrogen-filling station and fuel cell systems for transport are eligible for maximum support: 36% MIA tax reduction and depreciation of 75% of the investment in a single year. For the high-blend biofuel delivery system 13.5% MIA tax reduction in combination with 75% depreciation applies. (MIA/Vamil 2012)	
Addressees	Entitled party: The entitled parties are enterprises that invest in renewable energy systems, energy-saving projects or technologies improving energy efficiency (Article 3.42a in conjunction with Article 3.43 Wet IB 2001). Private individuals are not	



	entitled to tax benefits.	
Procedure	Process flow	<ul style="list-style-type: none"> • Applications are run through the webportal of the Dutch Energy Agency, AgentschapNL • When applications have been registered they can be applied in the tax declaration • The application will be reviewed by AgentschapNL
	Competent authority	AgentschapNL (Dutch Energy Agency)
Flexibility Mechanism		
Distribution of costs	State	The costs arising from the tax credit scheme are borne by the state, as it receives lower tax revenue.
	Consumers	
	Plant operator	
	Grid operator	
	European Union	
	Distribution mechanism	



Policies

Summary of policies

Overview	In the establishment of training and certification facilities for RES installers the Dutch Energy Agency facilitates market parties and specific organisations. Innovation in energy is supported through innovation contracts between private companies, universities, R&D institutes. EIA tax credits are available for RES-H infrastructure.
Summary of policies	<ul style="list-style-type: none">• RES-H infrastructure is supported through EIA tax credits• Innovation in energy is supported through innovation contracts between private companies, universities, R&D institutes, for 7 top class sectors among which the RES technologies offshore wind, solar energy (PV), and bio-based economy.
Statutory provisions	<ul style="list-style-type: none">• Wet IB 2001• Energy List 2012



Basic information on legal sources

Name of legal source (original language)	Wet van 11 mei 2000 tot vaststelling van de Wet inkomstenbelasting 2001	Energie en Bedrijven – Energielijst 2012
Full name	Wet Inkomstenbelasting 2001	
Name (English)	Act on the Income Tax 2001	Energy List 2012
Abbreviated form	Wet IB 2001	Energy List 2012
Entry into force	01.01.2001	25.05.2012
Last amended on	19.05.2011	
Future amendments		Every year
Purpose	Regulating the income tax.	This list is updated annually and describes eligible investments for the EIA scheme in detail.
Relevance for renewable energy	The act introduces a tax credit on investments in renewable energy, the EIA (Energy Investment Allowance or Energie-investeringsaftrek).	The list also describes eligible investments in the field of renewable energy.
Link to full text of legal source (original language)	http://wetten.overheid.nl/BWBR0011353/geldigheidsdatum_30-06-2011	http://www.agentschapnl.nl/sites/default/files/bijlagen/Energie%20en%20Bedrijven%20-%20Energielijst%202012.pdf



Link to full text of legal source (English)		
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Further information

Institution (name)	Website	Name of contact person (optional)	Telephone number (head office)	E-mail (optional)
Ministerie van Economische Zaken - Ministry of Economic Affairs	http://www.rijksoverheid.nl/ministeries/ez/		+31 703 798 911	
Agentschap NL - Dutch Energy Agency	http://www.agentschapnl.nl		+31 88 602 50 00	
Energy research Centre of the Netherlands (ECN)	http://www.ecn.nl/		+31 224 56 4949	

Policy categoriesTraining programmes for Installers

Abbreviated form of legal source(s)	
Contact Authority	AgentschapNL
Description	<p>The Dutch Energy Agency (AgentschapNL) facilitates market parties, specific organisations to set up training and educational facilities for installers of RES systems in line with the RES 2009/28/EC directive (Article 14). According to AgentschapNL, there are currently training schemes available for all sectors mention in the RES directive. The available training schemes are summarised at: (https://www.agentschapnl.nl/programmas-regelingen/certificeringsregeling-en-opleidingsstructuur-duurzame-energie-voor-installate)</p> <p>Examination following the training schemes for all RES installation sectors is developed or under development by CITO (http://www.cito.nl/). Certification based on training, otherwise proven skills and CITO examination is either available or still under development. Several organisations are involved among others: Stichting Erkeningsregeling van Installateurs (SEI, Installers Recognition Scheme Foundation), ISSO (Knowledge institute for installations sector), SIKB (Foundation providing instruments for soil managements) and sectorial trade organisations. Participation in the training and certification facilities is voluntary.</p>
Addressees	Installers of RES installations.
Competent authority	<p>Several institutions are involved, among which: OTIB (Education and development fund for the technical installation sector, https://www.otib.nl/), Isso (Knowledge institute for the installations sector, www.isso.nl), heat pump academy (www.warmtepomp-academy.nl), BDA (organizes courses on solar energy systems, http://www.bdaopleidingen.eu/landingspagina/redirect-bdanl), Stichting EVIS (http://www.stichting-evis.nl/), Stichting Erkeningsregeling van Installateurs (SEI) (Installers Recognition Scheme Foundation,</p>



RES-LEGAL EUROPE – National Profile Netherlands



	http://www.erkendinstallatiebedrijf.nl/), SKIB (which provides certification of organizations involved in soil management, http://www.sikb.nl/voorpagina.asp)	
Further information	http://www.agentschapnl.nl/programmas-regelingen/certificeringsregeling-en-opleidingsstructuur-duurzame-energie-voor-installate	
Distribution of costs	State	
	Private Financing	Trainee/installer has to bear the costs by him-/herself.
	European Union	
	Others	



Certification Programmes for RES installations

Abbreviated form of legal source(s)		
Contact Authority	AgentschapNL	
Description	<p>Certification of heat pumps and solar boilers is governed through Komo ,an independent accredited certifying body. The certification is based on an evaluation guideline (BRL6000), subdivided into heat pump boilers (6000-12), heat pumps (6000-12, 6000-13 and 6000-18) and solar boilers (6000-14). The BRL focuses on the various practical operational processes and is therefore a form of operational certification. The BRL also clarifies the requirements for the materials, products and/or feedstock that are used. The certification focuses on both organizational and project-related aspects and includes practical testing.</p> <p>Solid and liquid biomass are categorized according to the NTA 8003.</p>	
Addressees	Electro-technical and gas-technical installation companies, including renewable energy installations.	
Competent authority	Komo,	
Further information	Komo certification mark: http://en.komo.nl/ , BEMS: http://www.infomil.nl/onderwerpen/klimaat-lucht/stookinstallaties/bems/ .	
Distribution of costs	State	
	Industry	
	System Producers	
	European Union	



	Others	
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RD&D Policies

Abbreviated form of legal source(s)	'Topsector Energie' (Top-class Energy')
Contact Authority	AgentschapNL
Description	It is an R&D programme based on public-private partnerships involving private companies, university, R&D institutes, with a focus on seven energy sectors, among which the RES technologies offshore wind, solar energy (PV), and bio-based economy. Funding is from the parties involved – at least 60%, in cash or in-kind, from private companies etc. - and the government – maximum 40%. More information is available on : http://www.rijksoverheid.nl/onderwerpen/ondernemersklimaat-en-innovatie/investeren-in-topsectoren/energie
Addressees	'Topsector Energie' involves private companies and parties: private companies, universities, R&D institutes, and the government.
Competent authority	It is based on Innovation contracts with so-called 'Topconsortia voor Kennis en Innovatie' or TKI's (Top-class Consortia for Science and Innovation). The TKI is responsible for the innovation contract of the respective energy sector (e.g. offshore wind).
Further information	The programme 'Topsector energie' is reported in 'Rapportage Topsector Energie bij de Innovatiecontracten Energie', April 2012. http://www.topsectoren.nl/energie/sites/default/files/documents/Rapportage%20bij%20Innovatiecontracten%20Topsector%20Energie.docx.pdf

Support of RES-H infrastructure

Abbreviated form of legal source(s)	Wet IB 2001 Energy List
Contact Authority	AgentschapNL, Belastingdienst
Description	The EIA describes eligible investments for the EIA scheme, among which a heat exchanger or a heat transport system used to provide excess heat from power plants (energy efficiency) and renewable energy conversion, including energy advise.
Addressees	Companies that pay corporate tax.
Competent authority	Agentschap NL, the Dutch Energy Agency
Further information	The EIA scheme is reported in 'Energy & Companies - Energy List 2012', Agentschap NL, March 2012. http://www.agentschapnl.nl/sites/default/files/bijlagen/Energylist%202012.pdf